

EXHIBIT 38

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re:	: Chapter 11
	: Case No. 05-44481 [RDD]
DPH HOLDINGS CORP, <i>et al.</i> ,	:
	:
Reorganized Debtors,	:
	:
-----X	
DELPHI AUTOMOTIVE SYSTEMS, LLC,	: Adv. Pro. No. 07-02270 [RDD]
	:
	:
Plaintiff,	:
v.	:
	:
BP AMOCO CORP., BP MICROSYSTEMS, :	
INC., BP PRODUCTS NORTH AMERICA, :	
CASTROL, CASTROL INDUSTRIAL AND :	
UNIFRAX CORP., :	
	:
Defendants.	:
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**FIRST AMENDED COMPLAINT TO AVOID AND
RECOVER TRANSFERS PURSUANT TO 11 U.S.C. §§ 547 AND 550**

Plaintiff, Delphi Automotive Systems, LLC (“Plaintiff”), by its counsel, Butzel Long, a professional corporation, as and for its first amended complaint (the “First Amended Complaint”) against Defendants, BP Amoco Corp., BP Microsystems, Inc., BP Products North

America, Castrol, Castrol Industrial and Unifrax Corp. (collectively, “Defendants”), allege the following:

INTRODUCTION

1. Plaintiff brings this adversary proceeding (the “Adversary Proceeding”) pursuant to, *inter alia*, sections 547 and 550 of the Bankruptcy Code and Rules 3007 and 7001(1) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) for an Order and Judgment from this Court against Defendants to direct the return of certain transfers (the “Transfers”) that were made by Plaintiff to Defendants as identified on Exhibit 1 attached hereto.

2. On October 8, 2005 (the “Initial Filing Date”), Delphi Corporation (“Delphi”) and certain of its subsidiaries (the “Initial Filers”) each filed voluntary petitions in this Court for reorganization relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330 (the “Bankruptcy Code”).

3. On October 14, 2005, three additional U.S. subsidiaries of Delphi (together with the Initial Filers, the “Reorganized Debtors”) filed voluntary petitions in this Court for reorganization relief under chapter 11 of the Bankruptcy Code.

4. The Reorganized Debtors’ First Amended Joint Plan of Reorganization, as modified and amended, was confirmed by the Court on July 30, 2009 (the “Modified Plan”) and became effective on October 6, 2009.

5. Under the Modified Plan, general unsecured creditors in these chapter 11 cases will receive less than full value on account of their unsecured claims.

6. Accordingly, pursuant to section 7.19 of the Modified Plan, the Reorganized Debtors retained the right to pursue the claims and causes of action asserted in this First

Amended Complaint and to settle, release or compromise such claims and causes of action without further order of the Court.

JURISDICTION AND VENUE

7. This Adversary Proceeding is a “core” proceeding pursuant to 28 U.S.C. §§ 157(b)(2)(A), (F) and (O).

8. Subject-matter jurisdiction exists in this Court pursuant to 28 U.S.C. § 1334.

9. Personal jurisdiction exists in this Court because Defendants conducted business in the United States and/or directed activities toward Plaintiff in the United States.

10. Venue of this Adversary Proceeding is proper in this Court pursuant to 28 U.S.C. § 1409(a).

11. Defendants were creditors of Plaintiff prior to the filing of the Reorganized Debtors’ chapter 11 cases.

PARTIES AND BACKGROUND

12. Plaintiff was the operating subsidiary of Delphi in North America that performed, among other things, accounting and payment functions for the Reorganized Debtors in connection with their manufacture of automotive parts, components, modules and assemblies through various divisions.

13. Plaintiff entered into certain purchase agreement (the “Agreements”) with Defendants for the supply of various parts or equipment to the Reorganized Debtors.

14. Defendants are domestic corporations located at:

- a. [BP Products North America Inc.](#), 150 W Warrenville Rd, Naperville, Illinois 60563;
- b. BP Amoco Corp., 501 Westlake Park Boulevard, Houston, TX 77079-2604;

- c. BPM Microsystems, 5373 West Sam Houston Pkwy N, Suite 250, Houston, Texas 77041 USA;
 - d. Castrol Industrial North America Inc., 150 West Warrenville Road; 605-3W, Naperville IL 60563; and
 - e. Unifrax Corporation, 2351 Whirlpool Street, Niagara Falls, NY 14305-2413.
15. Pursuant to the terms of the Agreements, Defendants were required to produce certain goods for the benefit of the Reorganized Debtors.
16. Plaintiff did not accept physical invoices from Defendants in connection with Defendants' shipment of goods under the Agreements.
17. Rather, Plaintiff's accounts payable system was used to generate payment to Defendants.
18. During the ninety (90) days preceding the Initial Filing Date, Plaintiff made certain payments to Defendants in satisfaction of amounts due for goods previously shipped by Defendants under the Agreements (the "Transfers"). Such Transfers are identified on Exhibit 1 attached hereto.

CLAIM FOR RELIEF

Avoidance and Recovery of Preferential Transfers

19. Plaintiff incorporates by reference the preceding allegations.
20. On or within ninety (90) days prior to the Initial Filing Date, Plaintiff made, or caused to be made, the Transfers listed on Exhibit 1 to, or for the benefit of, Defendants.
21. Plaintiff owned the funds that were transferred to the Defendants, and such Transfers constituted transfers of interests in Plaintiff's property because they were made by Plaintiff.

22. Plaintiff made, or caused to be made, each Transfer listed on Exhibit 1 for, or on account of, an antecedent debt owed to the Defendants as of the date on which each Transfer was made. The documents evidencing the antecedent debt include the purchase orders and/or invoices/bills of lading identified on Exhibit 1, which purchase orders and/or invoices/bills of lading include evidence of the amount of the antecedent debt and the approximate dates the subject goods contemplated by the Agreements were ordered by Plaintiff pursuant to the Agreements and/or were provided by Defendants.

23. Pursuant to Bankruptcy Code section 547(f), for purposes of this Adversary Proceeding, Plaintiff is presumed to have been, and was in fact, insolvent at the time the Transfers were made.

24. The Transfers enabled Defendants to receive more than they would have received if (i) this case was administered under chapter 7 of the Bankruptcy Code; (ii) each Transfer had not been made; and (iii) Defendant had received payment of the antecedent debt by each Transfer to the extent provided by the Bankruptcy Code. Specifically, Defendants were general unsecured creditors of Plaintiff, and unsecured creditors in these chapter 11 cases will receive less than full value on account of their unsecured claims.

25. Based upon the foregoing, the Transfers constitute avoidable preferential transfers pursuant to section 547(b) of the Bankruptcy Code.

26. Pursuant to section 550(a) of the Bankruptcy Code, the Court should enter an Order granting judgment in favor of Plaintiff and against each Defendant (i) avoiding the Transfers each Defendant received, pursuant to section 547(b) of the Bankruptcy Code; (ii) holding each Defendant liable in an amount not less than the amount of the Transfers it received, plus interest from the date hereof and the costs and expenses of this action including, without

limitation, attorneys' fees; and (iii) ordering each Defendant to pay to Plaintiff the amount of the Transfers it received, pursuant to sections 547(b) and 550(a) of the Bankruptcy Code.

WHEREFORE, Plaintiff respectfully requests that the Court:

- a. enter judgment in favor of Plaintiff and against each Defendant in an amount not less than the amount of the Transfers such Defendant received, plus costs, interest and attorneys fees as allowed by law;
- b. order each Defendant to pay to Plaintiff the amount of the Transfers it received, pursuant to sections 547(b) and 550(a) of the Bankruptcy Code; and
- c. grant such other and further relief as this Court may deem just and proper.

DATED: New York, New York
September 6, 2010

BUTZEL LONG, a professional corporation

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Adversary Proceeding No.	Transfer Recipient(s)	Contracting Entity/Entities	Obligor and Transferring Entity	Transfer Dates	Transfer Amounts	Purchase Order/Invoice Number/Antecedent Debt	Purchase Order/ Invoice	Transfer Type
07-02270	BP AMOCO CORP	DAS LLC	DAS LLC	8/4/2005	\$ 298.44	HC020264508284506	INVOICE	CHECK
07-02270	BP AMOCO CORP	DAS LLC	DAS LLC	8/15/2005	\$ 1,376.73	H402818000119507	INVOICE	CHECK
07-02270	BP AMOCO CORP	DAS LLC	DAS LLC	8/31/2005	\$ 482.37	HC020264508284507	INVOICE	CHECK
07-02270	BP AMOCO CORP	DAS LLC	DAS LLC	9/2/2005	\$ 1,916.72	H402818000119508	INVOICE	CHECK
07-02270	BP AMOCO CORP	DAS LLC	DAS LLC	9/26/2005	\$ 585.86	HC020264508284508	INVOICE	CHECK
07-02270	BP MICROSYSTEMS INC	DAS LLC	DAS LLC	8/2/2005	\$ 2,787.20	EKS59577	PO	EFT
07-02270	BP MICROSYSTEMS INC	DAS LLC	DAS LLC	9/2/2005	\$ 72,180.00	D0450111469	PO	EFT
07-02270	BP MICROSYSTEMS INC	DAS LLC	DAS LLC	10/4/2005	\$ 63,800.00	D0450111419	PO	EFT
07-02270	BP PRODUCTS NORTH AMERICA	DAS LLC	DAS LLC	8/2/2005	\$ 1,093.07	SAS59649	PO	EFT
07-02270	BP PRODUCTS NORTH AMERICA	DAS LLC	DAS LLC	8/2/2005	\$ 1,862.35	SAS59664	PO	EFT
07-02270	BP PRODUCTS NORTH AMERICA	DAS LLC	DAS LLC	8/2/2005	\$ 1,294.94	SAS59674	PO	EFT
07-02270	BP PRODUCTS NORTH AMERICA	DAS LLC	DAS LLC	9/2/2005	\$ 1,169.00	SAS59691	PO	EFT
07-02270	BP PRODUCTS NORTH AMERICA	DAS LLC	DAS LLC	9/2/2005	\$ 1,161.04	SAS59701	PO	EFT
07-02270	BP PRODUCTS NORTH AMERICA	DAS LLC	DAS LLC	10/3/2005	\$ 1,631.41	SAS59599	PO	EFT
07-02270	BP PRODUCTS NORTH AMERICA	DAS LLC	DAS LLC	10/4/2005	\$ 3,430.03	SAS59722	PO	EFT
07-02270	BP PRODUCTS NORTH AMERICA	DAS LLC	DAS LLC	10/4/2005	\$ 1,920.77	SAS59732	PO	EFT
07-02270	CASTROL	DAS LLC	DAS LLC	9/26/2005	\$ 1,515,902.08	EW020921200575795104	INVOICE	CHECK
07-02270	CASTROL INDUSTRIAL	DAS LLC	DAS LLC	8/2/2005	\$ 553,238.14	A2M92115	PO	EFT
07-02270	CASTROL INDUSTRIAL	DAS LLC	DAS LLC	8/2/2005	\$ 2,913.40	ADS06250	PO	EFT
07-02270	CASTROL INDUSTRIAL	DAS LLC	DAS LLC	8/2/2005	\$ 2,494.00	S2S08474	PO	EFT
07-02270	CASTROL INDUSTRIAL	DAS LLC	DAS LLC	8/2/2005	\$ 2,439.06	S2S08476	PO	EFT
07-02270	CASTROL INDUSTRIAL	DAS LLC	DAS LLC	8/2/2005	\$ 2,242.00	S2S08480	PO	EFT
07-02270	CASTROL INDUSTRIAL	DAS LLC	DAS LLC	8/2/2005	\$ 143,622.66	S2S11414	PO	EFT
07-02270	CASTROL INDUSTRIAL	DAS LLC	DAS LLC	8/2/2005	\$ 39,726.36	S2S12470	PO	EFT
07-02270	CASTROL INDUSTRIAL	DAS LLC	DAS LLC	8/2/2005	\$ 281,829.54	S2S13084	PO	EFT
07-02270	CASTROL INDUSTRIAL	DAS LLC	DAS LLC	8/2/2005	\$ 315,553.50	S2S16477	PO	EFT
07-02270	CASTROL INDUSTRIAL	DAS LLC	DAS LLC	8/2/2005	\$ 1,824.80	S2S48128	PO	EFT
07-02270	CASTROL INDUSTRIAL	DAS LLC	DAS LLC	8/3/2005	\$ 211,321.02	S2S13084	PO	EFT
07-02270	CASTROL INDUSTRIAL	DAS LLC	DAS LLC	8/12/2005	\$ 2,296.00	S2S08479	PO	EFT
07-02270	CASTROL INDUSTRIAL	DAS LLC	DAS LLC	8/12/2005	\$ 313,516.76	S2S14338	PO	EFT
07-02270	CASTROL INDUSTRIAL	DAS LLC	DAS LLC	8/18/2005	\$ 1,784.00	S2S08477	PO	EFT
07-02270	CASTROL INDUSTRIAL	DAS LLC	DAS LLC	8/18/2005	\$ 3,726.58	S2S12470	PO	EFT
07-02270	CASTROL INDUSTRIAL	DAS LLC	DAS LLC	8/30/2005	\$ 3,727.82	S2S11414	PO	EFT
07-02270	CASTROL INDUSTRIAL	DAS LLC	DAS LLC	9/2/2005	\$ 526,617.66	A2M92115	PO	EFT
07-02270	CASTROL INDUSTRIAL	DAS LLC	DAS LLC	9/2/2005	\$ 2,494.00	S2S08474	PO	EFT
07-02270	CASTROL INDUSTRIAL	DAS LLC	DAS LLC	9/2/2005	\$ 2,572.86	S2S08476	PO	EFT
07-02270	CASTROL INDUSTRIAL	DAS LLC	DAS LLC	9/2/2005	\$ 892.00	S2S08477	PO	EFT
07-02270	CASTROL INDUSTRIAL	DAS LLC	DAS LLC	9/2/2005	\$ 2,296.00	S2S08479	PO	EFT
07-02270	CASTROL INDUSTRIAL	DAS LLC	DAS LLC	9/2/2005	\$ 2,244.00	S2S08480	PO	EFT
07-02270	CASTROL INDUSTRIAL	DAS LLC	DAS LLC	9/2/2005	\$ 124,177.14	S2S11414	PO	EFT
07-02270	CASTROL INDUSTRIAL	DAS LLC	DAS LLC	9/2/2005	\$ 46,415.24	S2S12470	PO	EFT
07-02270	CASTROL INDUSTRIAL	DAS LLC	DAS LLC	9/2/2005	\$ 115,162.70	S2S13084	PO	EFT
07-02270	CASTROL INDUSTRIAL	DAS LLC	DAS LLC	9/2/2005	\$ 168,991.22	S2S14338	PO	EFT
07-02270	CASTROL INDUSTRIAL	DAS LLC	DAS LLC	9/2/2005	\$ 244,905.36	S2S16477	PO	EFT
07-02270	CASTROL INDUSTRIAL	DAS LLC	DAS LLC	9/2/2005	\$ 32,705.48	S2S42186	PO	EFT
07-02270	CASTROL INDUSTRIAL	DAS LLC	DAS LLC	9/2/2005	\$ 54,363.12	S2S48128	PO	EFT
07-02270	CASTROL INDUSTRIAL	DAS LLC	DAS LLC	9/2/2005	\$ 11,352.00	SMR43301	PO	EFT
07-02270	CASTROL INDUSTRIAL	DAS LLC	DAS LLC	9/23/2005	\$ 1,422.00	A2M92115	PO	EFT
07-02270	CASTROL INDUSTRIAL	DAS LLC	DAS LLC	9/23/2005	\$ 22,562.66	S2S12470	PO	EFT

Adversary Proceeding No.	Transfer Recipient(s)	Contracting Entity/Entities	Obligor and Transferring Entity	Transfer Dates	Transfer Amounts	Purchase Order/Invoice Number/Antecedent Debt	Purchase Order/ Invoice	Transfer Type
07-02270	CASTROL INDUSTRIAL	DAS LLC	DAS LLC	9/26/2005	\$ 713,559.56	A2M92115	PO	EFT
07-02270	CASTROL INDUSTRIAL	DAS LLC	DAS LLC	9/26/2005	\$ 847.40	S2S08477	PO	EFT
07-02270	CASTROL INDUSTRIAL	DAS LLC	DAS LLC	9/26/2005	\$ 2,181.20	S2S08479	PO	EFT
07-02270	CASTROL INDUSTRIAL	DAS LLC	DAS LLC	9/26/2005	\$ 2,129.90	S2S08480	PO	EFT
07-02270	CASTROL INDUSTRIAL	DAS LLC	DAS LLC	9/26/2005	\$ 172,057.90	S2S11414	PO	EFT
07-02270	CASTROL INDUSTRIAL	DAS LLC	DAS LLC	9/27/2005	\$ 7,590.82	S2S42186	PO	EFT
07-02270	CASTROL INDUSTRIAL	DAS LLC	DAS LLC	9/27/2005	\$ 173,217.30	S2S53112	PO	EFT
07-02270	CASTROL INDUSTRIAL	DAS LLC	DAS LLC	9/29/2005	\$ 17,496.78	A2M92115	PO	EFT
07-02270	CASTROL INDUSTRIAL	DAS LLC	DAS LLC	9/29/2005	\$ 248,088.16	S2S14338	PO	EFT
07-02270	CASTROL INDUSTRIAL	DAS LLC	DAS LLC	10/3/2005	\$ 91,431.90	S2S16477	PO	EFT
07-02270	CASTROL INDUSTRIAL	DAS LLC	DAS LLC	10/3/2005	\$ 5,204.96	S2S48128	PO	EFT
07-02270	CASTROL INDUSTRIAL	DAS LLC	DAS LLC	10/4/2005	\$ 1,982.00	S2S08476	PO	EFT
07-02270	CASTROL INDUSTRIAL	DAS LLC	DAS LLC	10/4/2005	\$ 202,707.40	S2S16477	PO	EFT
07-02270	CASTROL INDUSTRIAL	DAS LLC	DAS LLC	10/4/2005	\$ 8,361.80	S2S48128	PO	EFT
07-02270	CASTROL INDUSTRIAL	DAS LLC	DAS LLC	10/5/2005	\$ 311,894.84	A2M92115	PO	EFT
07-02270	CASTROL INDUSTRIAL	DAS LLC	DAS LLC	10/5/2005	\$ 2,181.20	S2S08479	PO	EFT
07-02270	CASTROL INDUSTRIAL	DAS LLC	DAS LLC	10/5/2005	\$ 143,884.90	S2S13084	PO	EFT
07-02270	CASTROL INDUSTRIAL	DAS LLC	DAS LLC	10/5/2005	\$ 259,049.46	S2S14338	PO	EFT
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	7/11/2005	\$ 1,638.00	EN025004921794001	INVOICE	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	7/11/2005	\$ 2,128.80	EN025004921798001	INVOICE	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	7/11/2005	\$ 2,034.00	EN025004921800001	INVOICE	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	7/11/2005	\$ 2,034.00	EN025004921803001	INVOICE	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	7/11/2005	\$ 4,914.00	EN025004921804001	INVOICE	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	7/11/2005	\$ 4,257.60	EN025004921806001	INVOICE	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	7/11/2005	\$ 2,034.00	EN025004921808001	INVOICE	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	7/11/2005	\$ 1,638.00	EN025004921809001	INVOICE	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	7/11/2005	\$ 2,049.00	EN025004921810001	INVOICE	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	7/11/2005	\$ 4,914.00	EN025004927401001	INVOICE	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	7/11/2005	\$ 4,257.60	EN025004927406001	INVOICE	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	7/11/2005	\$ 2,034.00	EN025004927415001	INVOICE	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	7/11/2005	\$ 1,197.00	EN025004927426001	INVOICE	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	7/11/2005	\$ 6,552.00	EN025004934405001	INVOICE	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	7/11/2005	\$ 2,049.00	EN025004934408001	INVOICE	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	7/11/2005	\$ 2,128.80	EN025004934413001	INVOICE	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	7/11/2005	\$ 1,042.96	EN025004943005001	INVOICE	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	7/11/2005	\$ 2,128.80	EN025004943010001	INVOICE	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	7/11/2005	\$ 3,276.00	EN025004943014001	INVOICE	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	7/11/2005	\$ 2,034.00	EN025004951153001	INVOICE	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	7/11/2005	\$ 3,276.00	EN025004951159001	INVOICE	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	7/11/2005	\$ 2,128.80	EN025004951564001	INVOICE	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	7/11/2005	\$ 3,276.00	EN025004960912001	INVOICE	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	7/11/2005	\$ 2,049.00	EN025004960920001	INVOICE	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	7/11/2005	\$ 1,834.80	EN025004960924001	INVOICE	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	7/11/2005	\$ 2,128.80	EN025004960928001	INVOICE	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	7/11/2005	\$ 2,034.00	EN025004960934001	INVOICE	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	7/11/2005	\$ 4,914.00	EN025004968948001	INVOICE	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	7/11/2005	\$ 1,854.40	EN025004968949001	INVOICE	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	7/11/2005	\$ 3,193.20	EN025004968956001	INVOICE	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	7/11/2005	\$ 2,250.00	EN025004969064001	INVOICE	CHECK

Adversary Proceeding No.	Transfer Recipient(s)	Contracting Entity/Entities	Obligor and Transferring Entity	Transfer Dates	Transfer Amounts	Purchase Order/Invoice Number/Antecedent Debt	Purchase Order/ Invoice	Transfer Type
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	7/11/2005	\$ 1,834.80	EN025004976954001	INVOICE	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	7/11/2005	\$ 1,085.54	EN025004976959001	INVOICE	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	7/11/2005	\$ 2,049.00	EN025004977093001	INVOICE	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	7/11/2005	\$ 1,638.00	EN025004977105001	INVOICE	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	7/11/2005	\$ 2,034.00	EN025004977111001	INVOICE	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	7/11/2005	\$ 2,128.80	EN025004977122001	INVOICE	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	7/11/2005	\$ 4,914.00	EN025004986894001	INVOICE	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	7/11/2005	\$ 2,034.00	EN025004986897001	INVOICE	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	7/11/2005	\$ 2,128.80	EN025004986905001	INVOICE	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	7/11/2005	\$ 2,250.00	EN025004986912001	INVOICE	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	7/11/2005	\$ 3,276.00	EN025004993886001	INVOICE	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	7/11/2005	\$ 2,128.80	EN025004993888001	INVOICE	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	7/11/2005	\$ 2,034.00	EN025004993891001	INVOICE	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	7/11/2005	\$ 1,631.87	EN025004993894001	INVOICE	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	7/11/2005	\$ 2,034.00	EN025005012051001	INVOICE	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	7/11/2005	\$ 4,914.00	EN025005012060001	INVOICE	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	7/11/2005	\$ 3,276.00	EN025005014945001	INVOICE	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	7/11/2005	\$ 1,834.80	EN025005014947001	INVOICE	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	7/11/2005	\$ 2,034.00	EN025005014948001	INVOICE	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	7/11/2005	\$ 2,076.93	EN025005014950001	INVOICE	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	7/11/2005	\$ 2,128.80	EN025005014951001	INVOICE	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	7/11/2005	\$ 2,250.00	EN025005014952001	INVOICE	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	7/11/2005	\$ 3,276.00	EN025005022917001	INVOICE	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	7/11/2005	\$ 2,049.00	EN025005022927001	INVOICE	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	7/11/2005	\$ 2,128.80	EN025005022933001	INVOICE	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	7/11/2005	\$ 3,193.20	EN025005033009001	INVOICE	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	7/11/2005	\$ 3,276.00	EN025005033010001	INVOICE	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	7/11/2005	\$ 1,834.80	EN025005060452001	INVOICE	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	7/11/2005	\$ 4,068.00	EN025005060458001	INVOICE	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	7/11/2005	\$ 4,914.00	EN025005077650001	INVOICE	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	7/21/2005	\$ 2,128.80	EW04ACMVCM709432	INVOICE	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	7/21/2005	\$ 1,365.98	EW04ACMVCM709433	INVOICE	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	8/8/2005	\$ 837.00	D0550014280	PO	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	8/8/2005	\$ 948.00	D0550014281	PO	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	8/8/2005	\$ 3,845.49	D0550014285	PO	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	8/8/2005	\$ 15,750.00	D0550014286	PO	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	8/8/2005	\$ 11,008.80	D0550014287	PO	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	8/8/2005	\$ 19,918.51	D0550014288	PO	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	8/8/2005	\$ 41,493.86	D0550014290	PO	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	8/8/2005	\$ 1,197.00	D0550014291	PO	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	8/8/2005	\$ 62,212.80	D0550014292	PO	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	8/8/2005	\$ 4,813.78	D0550014294	PO	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	8/8/2005	\$ 11,126.40	D0550058778	PO	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	8/31/2005	\$ 5,137.44	D0550014287	PO	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	8/31/2005	\$ 9,397.08	D0550014288	PO	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	8/31/2005	\$ 19,414.67	D0550014290	PO	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	8/31/2005	\$ 11,980.80	D0550014292	PO	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	8/31/2005	\$ 2,764.78	D0550014294	PO	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	9/7/2005	\$ 837.00	D0550014280	PO	CHECK

Adversary Proceeding No.	Transfer Recipient(s)	Contracting Entity/Entities	Obligor and Transferring Entity	Transfer Dates	Transfer Amounts	Purchase Order/Invoice Number/Antecedent Debt	Purchase Order/ Invoice	Transfer Type
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	9/7/2005	\$ 948.00	D0550014281	PO	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	9/7/2005	\$ 20,850.00	D0550014286	PO	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	9/7/2005	\$ 5,504.40	D0550014287	PO	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	9/7/2005	\$ 17,524.04	D0550014288	PO	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	9/7/2005	\$ 21,245.42	D0550014290	PO	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	9/7/2005	\$ 38,906.40	D0550014292	PO	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	9/7/2005	\$ 6,147.00	D0550014294	PO	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	9/7/2005	\$ 5,563.20	D0550058778	PO	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	9/12/2005	\$ 5,137.44	D0550014287	PO	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	9/12/2005	\$ 2,663.41	D0550014288	PO	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	9/12/2005	\$ 4,087.30	D0550014290	PO	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	9/12/2005	\$ 2,995.20	D0550014292	PO	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	9/13/2005	\$ 34.28	D0550014283	PO	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	9/13/2005	\$ 506.58	D0550014285	PO	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	9/13/2005	\$ 2,684.88	D0550014288	PO	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	9/13/2005	\$ 3,065.47	D0550014290	PO	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	9/13/2005	\$ 17,971.20	D0550014292	PO	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	9/16/2005	\$ 1,342.44	D0550014288	PO	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	9/16/2005	\$ 7,152.77	D0550014290	PO	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	9/16/2005	\$ 2,995.20	D0550014292	PO	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	9/16/2005	\$ 5,563.20	D0550058778	PO	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	9/21/2005	\$ 1,226.02	D0550014285	PO	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	9/21/2005	\$ 7,706.16	D0550014287	PO	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	9/21/2005	\$ 2,684.88	D0550014288	PO	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	9/21/2005	\$ 8,174.59	D0550014290	PO	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	9/21/2005	\$ 2,995.20	D0550014292	PO	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	9/25/2005	\$ 102.83	D0550014283	PO	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	9/25/2005	\$ 2,400.00	D0550014286	PO	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	9/25/2005	\$ 4,027.32	D0550014288	PO	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	9/25/2005	\$ 5,109.12	D0550014290	PO	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	9/25/2005	\$ 1,197.00	D0550014291	PO	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	9/25/2005	\$ 8,985.60	D0550014292	PO	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	9/25/2005	\$ 2,764.78	D0550014294	PO	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	9/25/2005	\$ 5,563.20	D0550058778	PO	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	9/27/2005	\$ 2,684.88	D0550014288	PO	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	9/27/2005	\$ 3,065.47	D0550014290	PO	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	9/27/2005	\$ 2,764.78	D0550014294	PO	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	9/30/2005	\$ 3,853.08	D0550014287	PO	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	9/30/2005	\$ 1,342.44	D0550014288	PO	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	9/30/2005	\$ 7,108.42	D0550014290	PO	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	9/30/2005	\$ 8,985.60	D0550014292	PO	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	10/5/2005	\$ 34.28	D0550014283	PO	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	10/5/2005	\$ 2,684.88	D0550014288	PO	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	10/5/2005	\$ 10,282.10	D0550014290	PO	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	10/5/2005	\$ 5,990.40	D0550014292	PO	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	10/5/2005	\$ 4,147.17	D0550014294	PO	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	10/5/2005	\$ 5,563.20	D0550058778	PO	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	10/7/2005	\$ 333.06	AES37082	PO	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	10/7/2005	\$ 1,226.02	D0550014285	PO	CHECK

Adversary Proceeding No.	Transfer Recipient(s)	Contracting Entity/Entities	Obligor and Transferring Entity	Transfer Dates	Transfer Amounts	Purchase Order/Invoice Number/Antecedent Debt	Purchase Order/ Invoice	Transfer Type
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	10/7/2005	\$ 12,000.00	D0550014286	PO	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	10/7/2005	\$ 4,941.73	D0550014287	PO	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	10/7/2005	\$ 13,424.40	D0550014288	PO	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	10/7/2005	\$ 21,798.92	D0550014290	PO	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	10/7/2005	\$ 2,394.00	D0550014291	PO	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	10/7/2005	\$ 34,444.80	D0550014292	PO	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	10/7/2005	\$ 4,016.04	D0550014294	PO	CHECK
07-02270	UNIFRAX CORP	DAS LLC	DAS LLC	10/7/2005	\$ 11,126.40	D0550058778	PO	CHECK

Total Amount of Claim= \$ 8,054,139.86